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*Attorneys for Irving H. Picard, Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the estate of Bernard L. Madoff*

**UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA LIQUIDATION

(Substantively Consolidated)

**AFFIDAVIT OF MATTHEW COHEN IN SUPPORT OF TRUSTEE'S OPPOSITION TO
MOTIONS OF CLASS ACTION
PLAINTIFFS TO PROCEED WITH THEIR PROPOSED CLASS ACTION**

STATE OF NEW YORK)
)
COUNTY OF NEW YORK) ss:

MATTHEW COHEN, being duly sworn, deposes and says:

1. I am a Managing Director of AlixPartners LLP, consultant to, and claims agent for, Irving H. Picard (the "Trustee"), trustee for the substantively consolidated liquidation of the business of Bernard L. Madoff Investment Securities LLC ("BLMIS") under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa, *et seq.* ("SIPA"), and the estate of Bernard L. Madoff ("Madoff"), individually.

2. I make this affidavit to provide information in connection with the Trustee's Opposition To Motions Of Class Action Plaintiffs To Proceed With Their Proposed Class Actions.

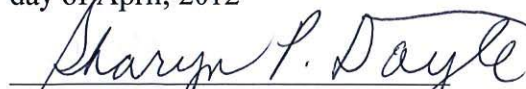
3. A&G Goldman Partnership submitted claim 015036 for BLMIS account number 1G0304, which was denied by the Trustee because it had withdrawn more funds than it deposited.

4. Pamela Goldman ("Goldman") submitted customer claim 005535 for BLMIS account number 1G0233 and claim 005183 for BLMIS account number 1G0094, both of which the Trustee allowed.

5. Through SIPC advances and an interim distribution from the fund of customer property, Goldman's claims for her two accounts have been fully satisfied.


Matthew Cohen

Sworn and subscribed to before me this 30th
day of April, 2012


Notary Public

SHARYN P. DOYLE
Notary Public, State of New York
No. 01DO5051953
Qualified in New York County
Commission Expires Nov. 13, 2013